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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 17339/2024

SH.HAJI RIZWAN .....Petitioner

Through: Ms. Sonika Tyagi, Advocate.

versus

MUNCIPAL CORPORATION OF DELHI (PROPERTY TAX DEPARTMENT) .....Respondent

Through: Ms. Sunieta Ojha, Ms. Vasudha Priyansha and Mr. Pragti Bhatia, Advocates for MCD.

CORAM:
HON'BLE MR. JUSTICE AMIT BANSAL

O R D E R

% 13.01.2026

1. The present writ petition has been filed impugning the notice dated 23rd December, 2023 and 26th February, 2024, issued by the respondent/MCD.

2. In terms of the notice dated 23rd December, 2023, the petitioner has been called upon to pay a sum of Rs. 3,04,359/- as on 31st March 2023, as outstanding against the property bearing *House No.73, Gali No.15, Gurudwara Mohalla, Mauj Pur, Delhi-110053*.

3. In the notice dated 26th February, 2024, it is noted that an assessment order was passed in respect of the aforesaid property on 19th August 2023, in terms of which a demand of Rs. 3,04,359/- was raised up to the assessment year 2022-23.

4. Counter affidavit has been filed on behalf of the respondent/MCD,

wherein it has been stated *inter alia* that the respondent department is ready to hear the petitioner and scrutinise the documents and pass a fresh assessment order. It is also submitted that since no self-assessment property tax returns have been filed on behalf of the petitioner, the department has to determine the tax liability in respect of the aforesaid property.

5. Accordingly, the present petition is disposed of with the following directions:-

i. The officials of the respondent/MCD will inspect the property in question on 28th January 2026 at 2:00 PM.

ii. The petitioner shall offer complete cooperation for the inspection of the property to the officials of the respondent.

iii. Pursuant to the inspection, the respondent/MCD shall call the petitioner for a personal hearing after issuing a notice.

iv. The petitioner shall appear in the personal hearing along with all documents in his possession.

v. Based on the personal hearing, the respondent shall pass a fresh assessment order in respect of the said property.

6. The writ petition is disposed of in the aforesaid terms.

7. Needless to state that the petitioner shall be free to avail remedies in law in respect of any order that may be passed by the respondent/MCD.

AMIT BANSAL, J

JANUARY 13, 2026
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